

G. R. S. IX-5]

Previous references.

192 O. 2 /
(C. A.)

Later references.

8-13
File No. 2 of

Serial Nos. 2

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 2 & 3

Part B for December 1920

SUBJECT.

*Capital & Revenue Accounts of
Public Works.*

at 3

*To The Comptroller
(No Fl. 39165) 18-12-1920
Desires that the present
arrangements for the submission
of the monthly returns may be
continued for some time longer*

28/10/21

c b

GENERAL AND REVENUE SECRETARIAT.

(C. A.)

NOTES.

File No. 1-20

FILE HEADING.

Capital and Revenue Accounts of Public Works &c

From

The Comptroller

No. 151/WAD.Mis Dated 7. 9. 1920 Received 7. 9. 1920

Diary No. 410

Enclos.

Spare Copies.

Serial No. 2

BRIEF ABSTRACT OF LETTER.

Adverting to G.O. of 5/8/18 issuing instructions systematising the preparation of the Capital and Revenue accounts of Public Works, suggests for consideration of Govt. the question of the preparation of statements reqd at longer intervals.

NOTES AND ORDERS.

Subd. for orders.

Hore
20/9/1920TAN
30/9

The returns in question have been presented to enable govt. to check watch the progress of the Working of Productive works -

The Capital and Rev accounts of most of these works are ^{being} published ^{separately} in separate

cb 1400

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G. R. B. III-2]

General and Revenue
Secretariat.

CA

File No.

1

of 1920

Serial
No.

samples and it ~~was~~ is the intention of Govt. to
that a consolidated return should be submitted to them to
have a birds eye view -

To avoid duplicating work in the preparing the
monthly and annual abstracts, certain special
instructions have been given to the Comptroller in the letter of
5th August 1918, and in the forms prescribed -

As regards the monthly return, where revenue receipts
or outlay do not come in monthly, the columns con-
- cerned may be left blank, and scribbled with avoided
as far as possible -

Subject to this remark, the Comptroller's proposal no (1)
may be approved -

As regards the Annual abstract, it is suggested that the
information required for the preparation of the annual abstract
be obtained from the reference is invited to para 14 of
the Govt. order - There is no duplicating work intended.

The Comptroller's proposal is approved -

The Comptroller may send to the
The Comptroller may send to the
year's abstract annual account, with the detailed
accounts as provided, and if it is found that the
annual abstract does not serve any useful purpose
it may be discontinued -

F

15/10
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Levy

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19.10.20

5/10/20
Flag Cr. (linked file)

NOTE—Contn. sheet.

Please put up file containing
x
S.O. of 5.8.18

21/10/20

15/10
20/10

18/10

Serial
No.

There is force in the representation of the Comptroller that the monthly account does not serve much useful purpose as, in the case of most works, the receipts and outlay on the revenue account are not regular and the monthly figures do not indicate the result of working either way. The monthly return in the form in which it is now required to be submitted may have to be simplified. The collection of monthly data for the compilation of annual capital and revenue accounts for works for which such accounts are to be kept is not being regularly made by the Comptroller's Office in the case of most works. An arrangement like the present, which requires that Office to gather materials month after month is necessary and I think it may be continued for some time longer.

The annual abstract is ^{now} new compilation as the materials collected for preparing Capital and Revenue Accounts have only to be recast into the form of this abstract. This abstract is intended to show at a glance the total transactions on account of all productive works.

As stated by the Comptroller the inclusion of the ⁸¹ ~~State~~ Irrigation Works in these returns would involve duplication if full particulars of all detailed accounts for them are

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No.

are given.

This is not the object of the Order.

What the order requires is that where separate detailed accounts are kept only the particulars required for form B. should be noted and reference given to the separate compilation of detailed accounts. These particulars for Form B. may be in one line for exhibiting the total transactions of all irrigation works other than Krishnarajasagara and Vanivilas sagara, for which both Capital and Revenue Accounts are prescribed in the Order of 1916.

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29.11.20

18

DEWAN'S OFFICE.

Recd. on DEC 1 1920

Reg. No. 3963

Dewan

I agree
well

6.12.20

Please inform Comptroller
accordinglymule
7.12.20

Drafter

18

7.12

Encg list draft

14/12

Issue

dec

14/12/20

Please use
revised drafts

18/12

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G. R. S. III-2,

General and Revenue
Secretariat.

C.A File No. 1 of 1920.

Serial
No.

3

H 3 & 16 dated 18th Dec 1920 to the Comptroller.
Directs that the present arrangement regarding
the submission of the monthly return is
continued for some time longer.

27-12-20

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore. In reply to this Com., please refer to No. 151/VAD.Mis.

OFFICE OF THE COMPTROLLER TO THE
GOVERNMENT OF HIS HIGHNESS THE MAHARAJA
OF MYSORE.

Dated, Bangalore, the 7 Sep 1920.

7 SEP 1920
FROM

1410

8202

T. Satyaraj Chetty, Esq., B.A.,
M. N. KRISHNA RAO, Esq., B.A.,

1920 - 1921
Section. 6a
1-20
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Offg. Comptroller to the Government of His Highness the Maharaja of Mysore.

To

M. N. Krishna Rao, Esq., B.A.,

Secretary to the Government of Mysore,

Financial Department.

F

SIR.

Adverting to Government Order No. Fl. 746-95/G.F. 232-17-1 of 5th August 1918 issuing instructions systematising the preparation of the Capital and Revenue Accounts of Public Works, I have the honor to state that, under para 5 of the Government Order, monthly and annual accounts have to be prepared and submitted to Government for the various classes of works enumerated in para 2 thereof.

Class II and III comprise the following works:-

Class I Irrigation.

- (1) Krishnaraja Sagara and allied works.
- (2) Vani Vilas Sagara Works
- (3) Other Irrigation Works.

Class III, Public Works, other than Irrigation.

- (1) Government Rentable Buildings
- (2) Public Works Workshop
- (3) Kolār Gold Fields Water Works
- (4) Chamarajendra Water Works
- (5) Vani Vilas Water Works

Of these works, Public Works Workshop, (class III No. 2) has, since, been transferred to the Department of Industries and Commerce and

C. O. 42—Rec.—17]

.....Department

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FROM

M. N. KRISHNA RAO, Esq., B.A.,
Offg. Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....Esq.,
Secretary to the Govt. of Mysore,
Dept.

Dated

Despatched

Received

No.....

Subject matter.

and it forms a part of the Central Industrial Workshop which is included under Class V. The revenue derived from works under class II, viz., Krishnaraja Sagara, Vani Vilas Sagara and other Irrigation - Works, mainly consists of irrigation revenue which is collected once a year. The other item of revenue representing a share of the revenue of the Electric Department~~z~~ transferred to these works (Krishnaraja - Sagara Works) is also credited annually by adjustment. Of the works falling under Class III the bulk of the revenue derived from the - Chamarajendra Water Works, and Vani Vilas Water Works consists of - contributions by the Civil and Military Station, the City Municipality and the District Board and payments by the Military Department which are paid quarterly.

In regard to Capital outlay and working expenses, it may be observed that, the expenditure incurred by the Revenue Department in the case of Irrigation Works is reported only annually to this office, and the Establishment and Tools and Plant charges debitable to several - works are also charged annually under the reformed system of accounts as also Indirect Charges on account of capitalised abatement of Land Revenue, and contribution for leave and pension allowances, and Depreciation charges.

The preparation of the monthly accounts in respect of these works in the circumstances detailed above, while entailing considerable additional work on this office, will not enable Government to watch the - progress of outlay and revenue, which is the main object, with which the monthly statements have been ordered to be submitted.

It is therefore a point for consideration whether these statements may not be ^{pared}~~preferred~~ at longer intervals, the statements for Government Rentable Buildings and Kolar Gold Fields Water Works being prepared - once a month, that for Chamarajendra Water Works and Vani Vilas Water Works once every half year and for the remaining works annually.

In this connection I beg to point out that under para 8 of the
Government

Government Order of the 5th August 1918, an abstract annual account has to be prepared in form B attached to the order giving particulars for each individual work included under class II-Irrigation Works-as detailed in the Appendix to the same Government Order. Under Government Order No.695-707/P.W.3250-62 dated 7th April 1916 laying down rules and prescribing forms for preparing the capital and revenue accounts of Irrigation Works, Accounts in the form therein prescribed have to be prepared for as many as 640 works which include the 81 works enumerated in the appendix to the Government Order of 5th August 1918. It is a point therefore for consideration whether the preparation of two sets of accounts for the same class of works involving enormous labour is necessary. The preparation of the accounts in the form prescribed in the Government Order of 7th April 1916 seems sufficient for all purposes.

I request the favour of your obtaining the orders of Government on the above points.

I have the honor to be,

Sir,

Your most obedient servant,

J. Satyanarayana

Comptroller.

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GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

FINANCIAL SECRETARIAT,

No. 7C 3916
le A 1-20-3

Bangalore, Dated 18 Decr 1920

From

M. N. KRISHNA RAO, Esq., B.A.,
Financial Secretary to the Government of His Highness the Maharaja of Mysore.

To

T. Satyaraj Chetty, Esq., B.A.,
Comptroller, Mysore Government.

Sir,

With reference to your letter No.151/Wad.Mis. dated 7th September 1920 soliciting certain instructions in the matter of the preparation of monthly and annual accounts of Public Works prescribed in Government Order No. Fl.746 - 95/G.F.233-17-1 dated 5th August 1918, I am directed to state that the present arrangement regarding the submission of the monthly returns may be continued for some time longer. Your attention is invited to the foot notes (a) and (b) to Form A, in the matter of simplifying scriptary work in the preparation of this return.

2. As for the annual abstract, I am to observe that it is no new compilation as the materials collected for preparing Capital and Revenue Accounts have only to be recast into the form of this abstract which is intended to show at a glance the total transactions on accounts of all ~~all~~ productive works.

It is not the object of the order of 5th August 1918 that 2 sets of accounts should be prepared for the 81 irrigation works referred to by you. What is required by the order is that where separate detailed accounts are kept, Only the particulars required for Form B attached to the order should be noted and reference given to the separate compilation of detailed accounts.

These particulars for Form B may be in one line for exhibiting the total transactions of all irrigation works (other than Krishnarajasagara and Vanivilasasagara) for which capital and Revenue Accounts are prescribed under Government Order No. Fl. 695-707/P.W. 3250-63 dated 7th April 1916.

I have the honor to be,

Sir,

Your most obedient servant,

M. S. Srinivasan
For Financial Secretary to Government.

*Fair draft
dupli*

K.N. 3.

This map is
issued after
perusal of the
H/s. to monitor

TM
15/12

Fair Copy is put
up for perusal
& signature

TM
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Draft-
revised
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TM

TM
17/12

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

234

FINANCIAL SECRETARIAT,

No.

Bangalore, Dated.....192.....

From

M. N. KRISHNA RAO, Esq., B.A.,

Financial Secretary to the Government of His Highness the Maharaja of Mysore.

To

T. Satyaraj Chetty, Esq., B.A.,

Comptroller to Government

Sir,

With reference to your letter No. 151/WAD Mis. dated 7th September 1920 soliciting certain instructions in the matter of the preparation of monthly and annual accounts of Public Works prescribed in Government Order No. Fl. 746-95/G.F. 232-17-1 dated 5th August 1918, I am directed to state as follows, *that - The arrangement regarding the submission of the monthly return may*
~~There is force in your representation that the monthly~~
account does not serve much useful purpose as in the case of most works, the receipts and outlay on the revenue ^{Account-} ~~allowment~~ are not regular and the monthly figures do not indicate the result of working either way. The monthly return in the form in which it is ^{at} ~~not~~ present required to be submitted may have to be simplified. As the collection of monthly data for the compilation of annual capital and revenue accounts for works for which such accounts are to be kept is not being regularly made in your office in the case of most works, an arrangement like the present which requires your office to gather materials month after month is necessary ~~and it may be continued for some time longer.~~ *Your attention is invited to the fact that (a) the Form A in the matter of simplifying the work in the papers. 2. As for the annual abstract, it is no new compilation as the materials collected for preparing Capital and Revenue Accounts have only to be recast into the form of this abstract which is intended to show at a glance the total transactions on account of all productive works.*

As ~~stated~~ ^{communicated} in the letter under reply the inclusion of 81 irrigation works in these returns would involve duplication if full particulars of detailed accounts for them are given. This ~~is not~~ ^{is not} the object of the order, ~~dated~~ ^{that 2 sets of arch. should be prepared} 5th August 1918. What is ^{for the} required by the order is that where separate detailed accounts ^{81 in.} are kept only the particulars required for Form B attached to ^{filed} the order should be noted and reference given to the separate ^{2 in.} compilation of detailed accounts. These particulars for Form B ^{reference to} may be in one line for exhibiting the total transactions of all irrigation works (other than Krishnaraja sagara and Vanivasasa Sagara) for ~~both of~~ which capital and Revenue Accounts are prescribed under Government Order No. Fl. 695-707/P.W. 3250-63 dated 7th April 1916.

I have the honor to be,

Sir,

Your most obedient servant,

[Signature]
16/12/20
For Financial Secretary to Government.
[Signature]

K.N.